

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT
BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, THE
EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO, AND THE PUERTO RICO PUBLIC
BUILDINGS AUTHORITY,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**NOTICE OF SUBMISSION OF DEBTORS' AMENDED FINAL EXHIBIT LIST
IN CONNECTION WITH CONFIRMATION HEARING**

PLEASE TAKE NOTICE that on October 27, 2021, the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the representative of the Commonwealth of Puerto Rico (the “Commonwealth”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), and the Puerto Rico Public Buildings Authority (“PBA”) pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”)², hereby submits the *Debtors' Amended Final Exhibit List*

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² PROMESA is codified at 48 U.S.C. §§ 2101–2241.

(the “Amended Exhibit List”) in connection with the hearing for confirmation of the *Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.* [Case No. 17-BK-3283-LTS, Dkt. No. 17627] (as it may be amended, modified or supplemented, the “Plan”) pursuant to the Court’s *Order Regarding Confirmation Hearing Exhibit Procedures* [Case No. 17-BK-3283-LTS, Dkt. No. 18749].

The Oversight Board reserves all rights, including the right to use exhibits identified on other parties’ exhibits lists, the right to use additional exhibits for cross-examination or rebuttal if necessary, and the right to revise, amend and/or supplement this list, for reasons including but not limited to if the Confirmation Hearing scheduled to commence on November 8, 2021 is adjourned or if the Plan is modified.

Dated: October 27, 2021
San Juan, Puerto Rico

Respectfully submitted,

/s/ Margaret A. Dale

Martin J. Bienenstock (*pro hac vice*)

Margaret A. Dale (*pro hac vice*)

Julia D. Alonzo (*pro hac vice*)

Laura Stafford (*pro hac vice*)

PROSKAUER ROSE LLP

Eleven Times Square

New York, NY 10036

Tel: (212) 969-3000

Fax: (212) 969-2900

*Attorneys for the Financial Oversight and
Management Board as representative for the
Debtors*

/s/ Hermann D. Bauer

Hermann D. Bauer

USDC No. 215205

O'NEILL & BORGES LLC

250 Muñoz Rivera Ave., Suite 800

San Juan, PR 00918-1813

Tel: (787) 764-8181

Fax: (787) 753-8944

*Co-Attorneys for the Financial Oversight and
Management Board as representative for the
Debtors*

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 1	Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.	
Debtors' Ex. 2	Disclosure Statement for the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. (the "Disclosure Statement")	
Debtors' Ex. 3	Supplement to the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.	
Debtors' Ex. 4	2017 Commonwealth Fiscal Plan, certified by the Oversight Board on March 13, 2017	
Debtors' Ex. 5	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on April 19, 2018	
Debtors' Ex. 6	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on June 29, 2018	
Debtors' Ex. 7	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on October 23, 2018	
Debtors' Ex. 8	2019 Commonwealth Fiscal Plan, certified by the Oversight Board on May 9, 2019	
Debtors' Ex. 9	2020 Commonwealth Fiscal Plan, certified by the Oversight Board on May 27, 2020	
Debtors' Ex. 10	2021 Commonwealth Fiscal Plan, certified by the Oversight Board on April 23, 2021	
Debtors' Ex. 11	2022 Commonwealth Budget, certified by the Oversight Board on June 30, 2021	
Debtors' Ex. 12	2021 Commonwealth Budget, certified by the Oversight Board on June 30, 2020	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 13	2020 Commonwealth Budget, certified by the Oversight Board on June 30, 2019	
Debtors' Ex. 14	2019 Commonwealth Budget, certified by the Oversight Board on June 30, 2018	
Debtors' Ex. 15	2018 Commonwealth Budget, certified by the Oversight Board on June 30, 2017	
Debtors' Ex. 16	Amended and Restated Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth of Puerto Rico, the Puerto Rico Public Buildings Authority, and the Employee Retirement System of the Government of the Commonwealth of Puerto Rico, certain GO Bondholders and PBA Bondholders, Assured Guaranty Corp. and Assured Municipal Corp., Syncora Guarantee Inc., and National Public Finance Guarantee Corporation (July 12, 2021)	
Debtors' Ex. 17	HTA/CCDA Related Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth and the Puerto Rico Highways and Transportation Authority, certain holders of HTA Bond Claims, certain holders of CCDA Bond Claims, Assured and National (the "HTA/CCDA PSA") (May 5, 2021)	
Debtors' Ex. 18	PRIFA Related Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth, certain holders of PRIFA Bond Claims, Ambac Assurance Corp., and Financial Guaranty Insurance Company (the "PRIFA PSA") (July 27, 2021)	
Debtors' Ex. 19	Amended and Restated Stipulation (A) Allowing Claims of ERS Bondholders, (B) Staying Pending Litigation, and (C) Providing for Treatment of Claims of ERS Bondholders and Dismissal of Pending Litigation Pursuant to a Plan of Adjustment (the "ERS Stipulation") (April 2, 2021)	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 20	Plan Support Agreement ("Retiree Committee PSA"), dated as of June 7, 2019, by and between the Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, and the Official Committee of Retirees	
Debtors' Ex. 21	Plan Support Agreement ("AFSCME PSA," and together with the GO/PBA PSA, the HTA/CCDA PSA, the PRIFA Related PSA, and the Retiree Committee PSA, the "Plan Support Agreements"), dated as of June 7, 2019, by and between the Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, and the American Federation of State, County, and Municipal Employees International Union, AFL-CIO	
Debtors' Ex. 22	Stipulation providing for resolution of disputes regarding the PRIFA bond anticipation notes ("PRIFA BANs") (the "PRIFA BANs Stipulation") (February 22, 2021)	
Debtors' Ex. 23	UCC Letter Agreement (July 12, 2021)	
Debtors' Ex. 24	Fiscal Plan Macroeconomic Overview and Revised Plan of Adjustment Proposal (August 18, 2020)	
Debtors' Ex. 25	August 24 PSA Creditors Proposal (exchanged on August 24, 2020, publicly disclosed on September 30, 2020)	
Debtors' Ex. 26	Settlement agreement and memorandum of understanding, Vaqueria Tres Monjitas, Inc. and Suiza Dairy, Inc. v. Naftali Soto Santiago, et al., Case No. 04-1840 (DRD) (October 29, 2013)	
Debtors' Ex. 27	Puerto Rico Green Energy Incentives Act, Act No. 83-2010, as incorporated under the New Incentives Code, Act 60-2019 (the "Energy Incentive Act")	
Debtors' Ex. 28	PSA Announcement Presentation (2021.02.23) vFinal.pdf	
Debtors' Ex. 29	Puerto Rico's Proposed Plan of Adjustment Benefits (August 23, 2021)	
Debtors' Ex. 30	Cash Bridge (August 23, 2021)	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 31	Public Meeting - September 17, 2021 - Presentation - Plan of Adjustment	
Debtors' Ex. 32	International Monetary Fund, The Bahamas: Staff Report for the 2019 Article IV Consultation	
Debtors' Ex. 33	Joint Resolution 85-2020 (November 18, 2020)	
Debtors' Ex. 34	Barb Rosewicz, Justin Theal & Joe Fleming, States' Total Rainy Day Funds Fall for First Time Since Great Recession, The Pew Charitable Trusts (May 17, 2021)	
Debtors' Ex. 35	Best Practices: Fund Balance Guidelines for the General Fund, Government Finance Officers Association (GFOA) (Approved September, 30, 2015)	
Debtors' Ex. 36	International Monetary Fund W. Hemisphere Dept., The Bahamas: 2019 Article IV Consultation-Press Release; and Staff Report, International Monetary Fund, Country Report No. 19/198 (July 1, 2019)	
Debtors' Ex. 37	The Fiscal Survey of States, Spring 2021, National Association of State Budget Officers	
Debtors' Ex. 38	Feds and Puerto Rico Reach Deal Allowing Disaster Recovery Loans to Start Flowing. NPR, March 22, 2018	
Debtors' Ex. 39	Rainy Day Fund Structures, National Conference of State Legislatures	
Debtors' Ex. 40	Recovery Fund Guidelines	
Debtors' Ex. 41	Recovery Fund Overview	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 42	A Risk Bases Analysis of General Fund Requirements	
Debtors' Ex. 43	Submission by AAFAF/Conway to Ernst & Young dated December 11, 2020	Confidential
Debtors' Ex. 44	City of Detroit - Plan of Adjustment	
Debtors' Ex. 45	PROMESA Section 211 Report on the Puerto Rico Retirement Systems (September 2019)	
Debtors' Ex. 46	Sistema de Retiro para Maestros - Total of benefits paid for fiscal year 2018-2021	Confidential
Debtors' Ex. 47	Milliman Letter re PRTRS — Benefit Payment and Member Contribution Projections Reflecting the 2018 Voluntary Transition Program (February 20, 2019)	Confidential
Debtors' Ex. 48	Sistema de Retiro para Maestros - Total of benefits paid for fiscal year 2018-2021	Confidential
Debtors' Ex. 49	Spreadsheet including information for incorporation into April 2021 Commonwealth certified fiscal plan	Confidential
Debtors' Ex. 50	Roster de empleados - 4 - enero - 2021	Confidential
Debtors' Ex. 51	TRS PayGo Expense Dec 2020	Confidential
Debtors' Ex. 52	Oversight Board Average Statistics by Pension Class (July 9, 2021)	Confidential
Debtors' Ex. 53	Retiree Committee Requests - Employee Contributions for Act 447, Law 3, System 2000 and Act 3; System 2000 Balance Contributions	Confidential
Debtors' Ex. 54	Estimated headcount by class (July 26, 2021)	Confidential

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 55	Oversight Board POA pension classes and claim (June 24, 2021)	Confidential
Debtors' Ex. 56	Spreadsheet including information for incorporation into April 2021 Commonwealth certified fiscal plan	Confidential
Debtors' Ex. 57	Act 33 approved December 7, 1942 13 L.P.R.A. § 35-43	
Debtors' Ex. 58	Act 2 approved October 10, 1985 13 L.P.R.A. § 141-141m	
Debtors' Ex. 59	Act 1 approved June 26, 1987, as amended 13 L.P.R.A. § 63-63h	
Debtors' Ex. 60	Act 47 approved June 30, 2013	
Debtors' Ex. 61	Act 242 approved December 13, 2011	
Debtors' Ex. 62	Act 45 approved June 30, 2013 7 L.P.R.A. § 607g	
Debtors' Ex. 63	Act 34 approved March 4, 2014	
Debtors' Ex. 64	Act 79 approved June 1, 2011	
Debtors' Ex. 65	Act 243 approved August 9, 2008	
Debtors' Ex. 66	Act 74 approved July 23, 2007, as amended	
Debtors' Ex. 67	Act 43 approved August 1, 2005, as amended	
Debtors' Ex. 68	Act 216 approved August 19, 2004	
Debtors' Ex. 69	Act 100 approved July 12, 2002, as amended	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 70	Act 161 approved July 5, 2003	
Debtors' Ex. 71	Act 149 approved August 9, 2002, as amended	
Debtors' Ex. 72	Joint Resolution No. 57 approved July 12, 1993	
Debtors' Ex. 73	Act 54 approved July 6, 2001	
Debtors' Ex. 74	Act 118 approved July 13, 2000	
Debtors' Ex. 75	Act 153 approved July 16, 1999	
Debtors' Ex. 76	Act 219 approved August 9, 1998	
Debtors' Ex. 77	Act 81 approved August 14, 1997	
Debtors' Ex. 78	Act 119 approved August 9, 1995	
Debtors' Ex. 79	Act 46 approved July 28, 1994	
Debtors' Ex. 80	Act 39 approved May 13, 1976, as amended	
Debtors' Ex. 81	Act 83 approved August 30, 1991 21 L.P.R.A. § 5001-5013	
Debtors' Ex. 82	Joint Resolution No. 99-2013 approved December 9, 2013	
Debtors' Ex. 83	Act 242 approved December 13, 2011	
Debtors' Ex. 84	Joint Resolution No. 104 approved December 13, 2013	
Debtors' Ex. 85	Joint Resolution No. 96 approved November 27, 2013	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 86	Act 17 approved April 11, 1968	
Debtors' Ex. 87	Act 409 approved September 22, 2004	
Debtors' Ex. 88	Act 1 approved January 1, 2015	
Debtors' Ex. 89	Act 45 approved July 28, 1994	
Debtors' Ex. 90	Act 9, approved August 12, 1982, codified in part at 9 L.P.R.A. § 2021	
Debtors' Ex. 91	Act 43 approved June 21, 1971; 13 L.P.R.A. § 31751(a)(1)	
Debtors' Ex. 92	13 L.P.R.A. § 31751(a)(3)	
Debtors' Ex. 93	Act 44 approved June 21, 1988, as amended; 3 L.P.R.A. § 1914	
Debtors' Ex. 94	Act 1 approved January 1, 2015; 13 L.P.R.A. § 31751a(a)	
Debtors' Ex. 95	13 L.P.R.A. § 31751(a)(4)	
Debtors' Ex. 96	13 L.P.R.A. § 31751(a)(5)	
Debtors' Ex. 97	13 L.P.R.A. § 2271v(a)	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 98	Act 147 enacted June 18, 1980, as amended, 23 L.P.R.A. § 104	
Debtors' Ex. 99	18 L.P.R.A. § 621-1	
Debtors' Ex. 100	Act 221 approved May 15, 1948, as amended, 15 L.P.R.A. § 74(d)	
Debtors' Ex. 101	Act 18 approved January 24, 2014, codified in part at 21 L.P.R.A. §§ 6741, 6742	
Debtors' Ex. 102	Act 214 approved August 18, 2004, as Amended and in relevant part, 23 L.P.R.A. § 695d	
Debtors' Ex. 103	12 L.P.R.A. §8105	
Debtors' Ex. 104	Act 41 approved July 22, 2011, as codified in part at 3 L.P.R.A. § 1023	
Debtors' Ex. 105	Act 1 approved January 31, 2011, as amended and codified in part at 13 L.P.R.A. § 33231(l)	
Debtors' Ex. 106	Act 106 approved August 23, 2017 3 L.P.R.A. § 9531-9590	
Debtors' Ex. 107	Act 160 approved December 24, 2013 18 L.P.R.A. § 393-399d	
Debtors' Ex. 108	Act 91 of March 24, 2004 Repealed: 18 L.P.R.A. § 391-392w	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 109	Act 12 approved October 19, 1954 4 L.P.R.A. § 233-246	
Debtors' Ex. 110	Act 7-2021 enacted June 9, 2021	
Debtors' Ex. 111	Expert Report of Andrew Wolfe (Corrected) (dated September 13, 2021, corrected version filed September 17, 2021)	
Debtors' Ex. 112	Expert Report of Marti Murray (September 13, 2021)	
Debtors' Ex. 113	Anderson, D., et. al. (2014) "Assessing the Gains from Structural Reforms for Jobs and Growth," Chapter 7 of Jobs and Growth: Supporting the European Recovery, IMF April 2014. https://www.imf.org/en/News/Seminars/Conferences/2016/12/30/Jo bs-and-Growth-Supporting-the-European-Recovery .	
Debtors' Ex. 114	Haidar, J.I. (2012) "The Impact of Business Regulatory Reforms on Economic Growth", Journal of The Japanese and International Economies, Vol. 26 (2012) pp. 285-307.	
Debtors' Ex. 115	Marr, C, et al. (2015) "EITC and the child tax credit promote work, reduce poverty, and support children's development, research finds," Center on Budget and Policy Priorities, October 2015.	
Debtors' Ex. 116	Micallef, B. "Estimating the Impact on Potential Output of Structural Reforms to Increase the Female Participation Rate," Policy Note November 2015, Central Bank of Malta.	
Debtors' Ex. 117	World Bank (2020), "Doing Business, Comparing Business Regulation in 190 Economies," World Bank Group, Washington, D.C.	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 118	Act 80-1976 enacted May 30, 1976	
Debtors' Ex. 119	Engagement Letter re Commonwealth of Puerto Rico Plan Confirmation Proceedings, including DRA Parties' Administrative Expense claim against the Commonwealth (September 1, 2021)	
Debtors' Ex. 120	DRA Parties' Opening Expert Disclosures (September 6, 2021)	
Debtors' Ex. 121	Amended Notice of Videotaped Deposition of Douglas J. Brickley (October 4, 2021)	
Debtors' Ex. 122	Oversight Board Resolution Consent Certifying Submission of the Plan of Adjustment for the Commonwealth, ERS, and PBA (September 26, 2019)	
Debtors' Ex. 123	Oversight Board Resolution Certifying Submission of Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (February 28, 2020)	
Debtors' Ex. 124	Oversight Board Resolution Certifying Submission of Second Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (March 8, 2021)	
Debtors' Ex. 125	Oversight Board Resolution Certifying Submission of Third Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (May 11, 2021)	
Debtors' Ex. 126	Oversight Board Resolution Certifying Submission of Fourth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (June 29, 2021)	
Debtors' Ex. 127	Oversight Board Resolution Certifying Submission of Fifth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 12, 2021)	
Debtors' Ex. 128	Oversight Board Resolution Certifying Submission of Sixth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 26, 2021)	

Debtors' Amended Confirmation Hearing Exhibit List

October 27, 2021

Exhibit No.	Description	Confidential
Debtors' Ex. 129	Oversight Board Resolution Certifying Submission of Seventh Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 30, 2021)	
Debtors' Ex. 130	Best Interests Test Reports for the Commonwealth, ERS, and PBA	
Debtors' Ex. 131	Amended Best Interests Test Report for PBA	
Debtors' Ex. 132	Final Investigative Report, Financial Oversight and Management Board for Puerto Rico, Independent Investigator	
Debtors' Ex. 133	Stipulation and Order between the Governor, AAFAF, and the Oversight Board	